The Management Accountant
1999 Index (Volume 34, Nos. 1 to 12)

ARTICLES

Title	Page
A	
A Canadian idea, a Canadian Approach : a structure for management accounting professional education and training ✍ *Shu-Lun Wong*	914
A principal component analysis approach to equity share pricing in the capital market ✍ *Dr. Yesh Pal*	49
A review on export of value added tea from India ✍ *Dr. Sanjib Roy*	132
About NPV, APV & GAPV ✍ *Dr. S. Guruswamy*	128
Activity based costing (ABC) : its development—a case study ✍ *S. P. Mukherjee*	5
Activity based costing for managerial decisions ✍ *Prof. Vipul*	17
Adopting a wider perspective in managing working capital ✍ *Dr. Moh'd Aamir Khan*	656
An enquiry into the appropriation of margin of agricultural development banks in Kerala ✍ *Dr. Joy Joseph Puthussery*	187
An indepth analysis in quality costing—a case ✍ *P. K. Bandyopadhyay & K. K. Ghosh*	167
An introduction to e-commerce ✍ *T. Satyanarayana Chary*	898
An extension of the theory of portfolio choice under conditions of risk ✍ *Dr. Asoke Kumar Biswas*	732
Appraisal of a branch of L.I.C.I. with the thrust of agents' ability via policyholders' opinion—a case study ✍ *U. K. Mallik & A. K. Chakraborty*	933
At what risk... ? ✍ *Jim Kropp*	735
Avoiding adverse contribution at foot-wear division ✍ *B. K. Subramania Sah*	511
B	
Bad goods control in food processing units ✍ *Prof. Mousumi Ghosh*	125
Bank and capital adequacy ratio implications for Indian economy ✍ *Minakshi Malhotra*	752
Budget—1999 and professionals ✍ *V. B. Behede*	210
Buyback of securities ✍ *Subha Shish Datta*	104
Buyback of shares ✍ *Debajit Saha*	105
Buyback of shares—a critical view ✍ *Dr. P. Mohana Rao*	85
C	
Cash management—an overview ✍ *Yogesh R. Chhabra*	165
Changing pattern of global capital flows to developing regions ✍ *Dr. Badar Alam Iqbal*	647
Computation of cost of capital empirical evidences from Indian private corporate sector firms ✍ *Suresh Babu & P. K. Jain*	858
Contours of consolidated reporting ✍ *Dr. S. Gurusamy*	685
Control of maintenance expenditure some thoughts ✍ *V. Arunachalam*	938
Cooperative societies vis-a-vis private producers in handloom industry : an appraisal of their role and objectives ✍ *Dr. Keshab C. Sinha*	674
Corporate credibility—why a harmonised global accountancy framework matters ✍ *Frank Harding*	183
Corporate risk : concept and analysis ✍ *Dr. R. K. Jain*	729
Cost accounting practices in public sector banks ✍ *Dr. Sawalia Bihari Verma*	622
Cost reduction via activity-based cost management ✍ *N. M. Panda*	525
Cost savings through D. G. Sets ✍ *Ashwin G. Dalwadi*	274
Credit rating ✍ *Dr. P. Mohana Rao*	767
Customer awareness and preferences in banking services ✍ *Dr. K. Shankaraiah*	190
D	
Debt equity ratio of ICICI assisted industries—an exposition ✍ *Dr. Edwin Gabriel Macwan*	259
Design of a hospital cost system ✍ *Dr. P. K. Sundaresan*	27
Developments in corporate debt capital market ✍ *M. Appala Raju*	653

The Management Accountant
1999 Index (Volume 34, Nos. 1 to 12)

ARTICLES

Title	Page
A	
A Canadian idea, a Canadian Approach : a structure for management accounting professional education and training ✍ *Shu-Lun Wong*	914
A principal component analysis approach to equity share pricing in the capital market ✍ *Dr. Yesh Pal*	49
A review on export of value added tea from India ✍ *Dr. Sanjib Roy*	132
About NPV, APV & GAPV ✍ *Dr. S. Guruswamy*	128
Activity based costing (ABC) : its development—a case study ✍ *S. P. Mukherjee*	5
Activity based costing for managerial decisions ✍ *Prof. Vipul*	17
Adopting a wider perspective in managing working capital ✍ *Dr. Moh'd Aamir Khan*	656
An enquiry into the appropriation of margin of agricultural development banks in Kerala ✍ *Dr. Joy Joseph Puthussery*	187
An indepth analysis in quality costing—a case ✍ *P. K. Bandyopadhyay & K. K. Ghosh*	167
An introduction to e-commerce ✍ *T. Satyanarayana Chary*	898
An extension of the theory of portfolio choice under conditions of risk ✍ *Dr. Asoke Kumar Biswas*	732
Appraisal of a branch of L.I.C.I. with the thrust of agents' ability via policyholders' opinion—a case study ✍ *U. K. Mallik & A. K. Chakraborty*	933
At what risk... ? ✍ *Jim Kropp*	735
Avoiding adverse contribution at foot-wear division ✍ *B. K. Subramania Sah*	511
B	
Bad goods control in food processing units ✍ *Prof. Mousumi Ghosh*	125
Bank and capital adequacy ratio implications for Indian economy ✍ *Minakshi Malhotra*	752
Budget—1999 and professionals ✍ *V. B. Behede*	210
Buyback of securities ✍ *Subha Shish Datta*	104
Buyback of shares ✍ *Debajit Saha*	105
Buyback of shares—a critical view ✍ *Dr. P. Mohana Rao*	85
C	
Cash management—an overview ✍ *Yogesh R. Chhabra*	165
Changing pattern of global capital flows to developing regions ✍ *Dr. Badar Alam Iqbal*	647
Computation of cost of capital empirical evidences from Indian private corporate sector firms ✍ *Suresh Babu & P. K. Jain*	858
Contours of consolidated reporting ✍ *Dr. S. Gurusamy*	685
Control of maintenance expenditure some thoughts ✍ *V. Arunachalam*	938
Cooperative societies vis-a-vis private producers in handloom industry : an appraisal of their role and objectives ✍ *Dr. Keshab C. Sinha*	674
Corporate credibility—why a harmonised global accountancy framework matters ✍ *Frank Harding*	183
Corporate risk : concept and analysis ✍ *Dr. R. K. Jain*	729
Cost accounting practices in public sector banks ✍ *Dr. Sawalia Bihari Verma*	622
Cost reduction via activity-based cost management ✍ *N. M. Panda*	525
Cost savings through D. G. Sets ✍ *Ashwin G. Dalwadi*	274
Credit rating ✍ *Dr. P. Mohana Rao*	767
Customer awareness and preferences in banking services ✍ *Dr. K. Shankaraiah*	190
D	
Debt equity ratio of ICICI assisted industries—an exposition ✍ *Dr. Edwin Gabriel Macwan*	259
Design of a hospital cost system ✍ *Dr. P. K. Sundaresan*	27
Developments in corporate debt capital market ✍ *M. Appala Raju*	653

Title	Page
Directors' option on a qualified auditors' report ✍ *Subrata Kumar Ray*	532
Disclosures under Sec. 217 (2A) of the companies Act ✍ *Dr. V. Manickavasagam & S. Sivarama Krishnan*	861
E	
E-commerce—the buzzword ✍ *Uday Sankar Majumder*	900
Economic analysis of transport projects ✍ *M. S. V. Prasad*	331
Economic value added : business performance measure of shareholder value ✍ *Dr. Manoj Anand, Ajay Garg, Asha Arora*	351
Economic value added : what it is and how does it help in internal management ✍ *Atul Kumar*	487
Economics of communication services ✍ *A. K. Chandra Shekhar*	325
Electronic commerce : challenges and Indian scenario ✍ *U. P. Singh*	887
Emergency action ✍ *Frank Harding*	743
Employee motivation—a prescriptive model for success ✍ *Dr. Arindam Ghosh*	583
Environment—costing and accounting ✍ *Surojit Bose & Dr. Alak De*	405
Environmental accounting and reporting : an American experience ✍ *Lynn A. Elfers & Joel G. Siegel*	408
Environmental reporting in business ✍ *Dr. K. K. Mishra*	412
Equity share buyback—an accountant's perspective ✍ *Dr. R. L. Hyderabad*	94
Estimating demand functions of working capital—partial adjustment model ✍ *Dr. A. Vijayakumar*	172
Excise : at last slim and lean tax structure ✍ *T. R. Rustagi*	508
Excise on goods manufactured without power—is the law fully settled ✍ *T. R. Rustagi*	266
Export management ✍ *S. N. Chakraborty*	617
F	
Financial concurrence ✍ *J. Bandyopadhyay*	348
Financial performance of Indian sugar industry ✍ *Dr. N. Chandrasekaran*	293
Foreign capital in insurance sector ✍ *Dipen Roy*	530
G	
Globalisation and Indian industry ✍ *B. B. Chakrabarti*	264
Gross domestic product—an out-dated measure of progress ✍ *S. Balakrishnan*	745
H	
How innovators use target costing to leverage value creation ✍ *Kavasseri V. Ramanathan*	608
Human resource accounting—an overview ✍ *Ashutosh Kumar*	595
Human resource accounting practices in public undertaking in India ✍ *Dr. Sawalia Bihari Verma*	575
Human resource reporting—practice and problems in India ✍ *Dr. C. K. Sonara*	589
I	
Implementation of activity based costing (ABC) ✍ *A. Saha*	22
Impact of computer networking on business organisation ✍ *B. Murali Manohar*	247
Improving productivity in banking industry : some dimensional management strategies ✍ *Dr. Vijayakumar*	693
Information technology—know what to know ✍ *Amarendra Kumar*	245
Intellectual capital—an assessment ✍ *P. Mohana Rao*	591
Inter-company profitability analysis of Indian general insurance industry ✍ *Debasish Sur*	495
In search of turnaround strategies for mutual fund industry ✍ *Dr. V. K. Kumar*	337
Is it the professional duty of an accountant to expose corruptions ✍ *John Gruner*	186
J	
Japanese cost-management system ✍ *Samyat Mukherjee*	869
Join in the band of electronic trading in securities ✍ *C. R. Venkata Ramani*	902

Title	Page
L	
Leadership in the 21st century ✍ *Dr. Arindam Ghosh*	460
Leveraging total cost management technologies for competitive advantage ✍ *Dr. Mrityunjay Athreya*	433
Liquidity, productivity and profitability analysis of Goa urban cooperative bank ltd—a swot (p) analysis ✍ *Dr. B. Ramesh & M. R. Patil*	175
M	
Management accounting reports—foundation of managerial decision making—a practical relevance ✍ *Dr. D. Mukhopadhyay*	863
Management control system the basic concept ✍ *Mrs. Heena Sunil Oza & Dr. R. S. Shah*	251
Management information system : an overview ✍ *Dr. Alok Gupta & Tarun Kumar*	254
Management of foreign exchange in India with special reference to international trade ✍ *B. Y. Olkar*	445
Management of research and development ✍ *S. Vasudevan*	368
Managing venture capital productivity—an emerging issue ✍ *Umasankar Saha*	908
Mini steel plant lessons we learn from cost audit ✍ *O. P. singh*	458
MIS for cost management and performance evaluation in a cotton spinning mill ✍ *R. Ganesan*	697
N	
National benefit—cost analysis in project appraisal ✍ *M. S. V. Prasad*	449
Nobel laureate Amartya Kumar Sen—the high priest of welfare economics ✍ *Dr. P. S. Mohanakumar*	272
Non-performing assets—causes, consequences and cures ✍ *Dr. A. P. Pati*	853
O	
On the assessment of interactive risk in portfolios ✍ *Dr. Punithavathy Pandian*	115
P	
Perceptions about the need for innovations in financial reporting : a survey ✍ *Dr. James Mathew*	373
Performance of the commercial bank of Eritrea ✍ *Prof. V. Gangadhar*	666
Proactive approach to accounting education ✍ *Dr. M. Khalid Azam*	371
Productivity and capacity utilisation in Indian coal industry ✍ *Bimalendu Dasgupta*	179
Profitability of mergers—some selected cases ✍ *Surendra S. Yadav, P. K. Jain & Nitin Sen Jain*	502
Project appraisal—financial aspects ✍ *P. Udaya Shankar & G. Vijendranath*	285
R	
Recent policies and trends in corporate finance ✍ *Prof. Nageshwar Rao, Dr. R. P. Das*	344
Risk management of investment in corporate securities ✍ *Dr. Rajagopala Nair & Elsamma Joseph*	737
S	
Saarc economic union by 2008 ✍ *Dr. Khawaja Amjad Saeed*	269
Sec. 72A of the income tax act—inspiration for amalgamation and weapon against sickness ✍ *Dr. Arindam Gupta*	632
Securitisation—general principles ✍ *Gopal Chalam*	765
Share buyback ✍ *Jayanta Saha*	99
Short term and long term debt financing in India—an empirical study of the private corporate sector ✍ *Dr. T. K. Suresh Babu & P. K. Jain*	107
Simplification of penalty provisions under the cost accounting records rules and cost audit report rules ✍ *B. L. Tholiya*	299
Social responsibilities of business ✍ *Dr. P. Mohana Rao*	514
Statistical analysis of factor effects on plant performance ✍ *Subir Chakrabarty*	492
Supply chain management—an innovative cost optimisation tool ✍ *R. Venkatramani*	32

Title	Page
T	
Taxation of buyback ✍ *Chandrashekhar Chitale*	102
Tax administration needs governance ✍ *Sanjay Kumar*	850
Terminology of ABC ✍ *Kishore Belai*	34
The game is changing (1) Insurance sector revisited ✍ *Dr. K. C. Mishra*	774
The game is changing (2) Insurance sector revisited ✍ *Dr. K. C. Mishra*	847
The game is changing (3) Whither non-life Insurance ✍ *Dr. K. C. Mishra*	931
The modified internal rate of return—a discussion ✍ *N. R. Parasuraman*	748
The role of cost accountants in the banking services in the changing environment ✍ *V. Santhanaraman*	430
The attitude towards human resource accounting in slovene companies ✍ *Dr. Franko Milost*	569
The role of the accounting profession in the financial sector ✍ *Daniel NF Chian & Robert Khaw*	413
The role of SAP in managing change ✍ *Sampat Mukherjee & Dr. Debendra N. Bhattacharyya*	249
The Y2K time bomb : is your organisation ready ? ✍ *Bhavini Parekh*	629
Third wave and human resource accounting ✍ *Dinesh K. Gupta*	928
Time-frame and daily-rated fee in excise audits by cost accountants—in quest of a justification ✍ *Somnath Mukherjee*	739
Transparency in accounting disclosure practices ✍ *Dr. Guru Datt*	660
U	
Understanding privatisation—some thoughts ✍ *Sreejoy K. Ghosh*	925
Understanding synergy concept and relevance to present business world ✍ *M. M. Jana*	380
V	
Value added—a measure of output and income ✍ *Dr. R. R. Krishna*	334
Variance analysis in a textile mill ✍ *R. Manohar*	365
W	
Women entrepreneurship in India with special reference to West Bengal ✍ *Dr. Sukamal Datta*	45
Words, words and words...and no vision ✍ *Dr. Kalyan Bhattacharjee*	213

COMMUNIQUE

President's Communique	3, 83, 163, 243, 323, 403, 483, 563 643, 723, 803, 883
Chairman's Communique	485. 646
Our New President	565
Our New Vice-President	566

NOTIFICATIONS

Admission to Membership: 216, 463, 541, 706, 790, 946
Examination : 713, 726, 871, 886
Excise Notification : 223
Government : 56, 145, 384, 545, 634, 779, 870
Institute : 143, 196, 471, 544, 778

OTHERS

1999 Union Budget Highlights : 205
An appeal to Members : 473
Annual Report : 807
Book Scan : 136, 376, 472, 538, 703, 868
Chairmen & Secretaries : 78, 318, 478, 557, 638, 718, 798, 878, 953
Committees : 567
Executive Digest : 37, 117, 197, 277, 357, 437, 517, 597, 677, 757
Examination News : 135, 228, 308
Index : 956
Institute News : 705
Institute Publications : 317, 436, 486, 568
International Seminar : 307
IFAC News : 195, 534
Letters to the Editor : 144, 301
Practitioner's Column : 802, 941
Programme News : 55, 394, 536
Regions & Chapter : 70, 156, 230, 310, 395, 475, 554, 636, 714, 794 872, 949
Research Programme : 140
Review : 54
Seminar News : 776
41st National Cost Convention 159, 238, 304, 382

INDEX TO PAGE NOS.

Month	Pages	Month	Pages
January	1—80	July	481—560
February	81—160	August	561—640
March	161—240	September	641—720
April	241—320	October	721—800
May	321—400	November	801—880
June	401—480	December	881—960

A

Acharya Rajesh H.....285
Anand Manoj 351
Arora Asha 351
Arunachalam V.....938
Athreya Mrityunjay 433
Azam M. Khalid 371

B

Babu Suresh 858
Balakrishnan S. 745
Bandyopadhyay J. 348
Bandyopadhyay P. K. 167
Behede V. B. 210
Belai Kishore.....34
Bhattacharjee Kalyan 213
Bhattacharyya Debendra N. 249
Biswas Asoke Kumar 732
Bose Surojit 405

C

Chakrabarti B. B. 264
Chakrabarty Subir 492
Chakraborty A. K. 933
Chakraborty S. N. 617
Chalam Gopal 765
Chandrasekaran N. 293
Chandra Shekhar A. K. 325
Chhabra Yogesh R. 165
Chian Daniel NF 413
Chitale Chandrashekhar.....102

D

Dalwadi Ashwin 274
Das R. P. 344
Dasgupta Bimalendu 179
Datt Guru 660
De Alak 405
Dutta Subha Shish.....104
Dutta Sukamal 45

E

Elfers Lynn A. 408

G

Ganesan R. 697
Gangadhar V. 666
Garg Ajay 351
Ghosh Arindam 460, 583
Ghosh K. K. 167
Ghosh Mousumi 125
Ghosh Sreejoy K. 925
Gruner John 186
Gupta Alok 254
Gupta Arindam 632
Gupta Dinesh K. 928
Guruswamy S. 128, 685

H

Harding Frank 183, 743
Hyderabad R. L. 94

I

Iqbal Badar Alam.....647

J

Jain Nitin Sen 502
Jain P. K. 107, 502, 858
Jain R. K. 729
Joseph Elsamma 737

K

Khan Moh'd Aamir 656
Khaw Robert 413
Krishna R. R. 334
Krishnan S. Sivarama 861
Kropp Jim 735
Kumar Amarendra.....245
Kumar Ashutosh 595
Kumar Atul 487
Kumar Sanjay 850
Kumar Tarun 254
Kumar V. K. 337

M

Majumder Uday Sankar 900
Malhotra Minakshi 752
Mallik U. K. 933
Manickavasagam V. 861
Manohar B. Murali 247
Manohar R. 365
Macwan Edwin Gabriel 259
Mathew James 373
Milost Franko 569
Mishra K. C. 774, 847, 931
Mishra K. K. 412
Mohanakumar P. S. 272
Mukherjee Sampat 249
Mukherjee Somnath 739
Mukherjee S. P. 5
Mukhopadhyay D. 863

N

Nair Rajagopala 737

O

Olkar B. Y. 445
Oza Mrs. Henna Sunil 251

P

Pal Yesh.....49
Panda N. M. 525
Pandian Punithavathy 115
Parasuraman N. R. 748
Parekh Bhavini 629
Pati A. P. 853
Patil M. R. 175
Prasad M. S. V. 331, 449
Prof. Vipul.....17
Puthussery Joy Joseph 187

Q

Quraishi S. Y. 894

R

Raju M. Appala 653
Ramanathan Kavasseri V. 608
Ramesh B. 175
Rao Nageshwar 344
Rao P. Mohana 85, 514, 591, 767
Ray Subrata Kumar 532
Roy Dipen 530
Roy Sanjib. 132
Rustagi T. R. 266, 508

S

Saeed Khawaja Amjad 269
Sah B. K. Subramania 511
Saha A. 22
Saha Debajit.....105
Saha Jayanta.....99
Saha Umasankar 908
Santhanaraman V. 430
Satyanarayana Chary T. 898
Shankar P. Udaya 285
Shankaraiah K. 190
Shah R. S. 251
Siegal Joel G. 408
Singh O. P. 458
Singh U. P. 887
Sinha Keshab C. 674
Sonara C. K. 589
Sundaresan P. K. 27
Sur Debasish 495
Suresh Babu T. K.....107

T

Tamboli R. L. 92
Tholiya B. L. 299

V

Vasudevan S. 368
Venkata Ramani C. R. 902
Venkatramani R. 32
Verma Sawalia Bihari 575, 622
Vijayakumar A. 172, 693
Vijendranath G. 285

W

Wong Shu-Lun.....7, 914

Y

Yadagiri M.....738
Yadav Surendra S. 502